

# TRIPURA GAZETTE

*Published by Authority*

## EXTRAORDINARY ISSUE

*Agartala, Friday, September 25, 2020 A. D., Asvina 3, 1942 S. E.*

**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

### GOVERNMENT OF TRIPURA FINANCE DEPARTMENT (TAXES & EXCISE)

No.F.1-11(91)-TAX/GST/2020 (Part-IV)

Dated, Agartala the 25<sup>th</sup> September, 2020.

#### NOTIFICATION

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Seventh Amendment) Rules, 2020.  
  
(2) They shall come into force with effect from the 01<sup>st</sup> day of April, 2020.
2. In the Tripura State Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy	three per cent. of the turnover of supplies of

		under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	goods and services in the State.”.
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By order of the Governor,



**(Dr. Vishal Kumar, IAS)**

Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX /GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(Part), dated the 4<sup>th</sup> August, 2020, published vide number 1753, dated the 4<sup>th</sup> August, 2020.